

## COMMITTEE REPORT

### MR. PRESIDENT:

The Senate Committee on Finance, to which was referred House Bill No. 1814, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

- 1       Page 2, delete lines 24 through 42.
- 2       Page 16, line 19, after "court" delete ".".
- 3       Page 16, line 20, reset in roman "under IC 4-21.5-5."
- 4       Page 17, delete lines 22 through 42.
- 5       Delete page 18.
- 6       Page 19, delete lines 1 through 11.
- 7       Page 21, line 17, delete ":" and insert **"estimate the amount**
- 8       **necessary to meet the cost of poor relief in the township for the**
- 9       **ensuing calendar year. The township board shall adopt with the**
- 10       **township budget a tax rate sufficient to meet the estimated cost of**
- 11       **poor relief. The taxes collected as a result of the tax rate adopted**
- 12       **under this subsection are credited to the township poor relief**
- 13       **fund."**
- 14       Page 21, delete lines 18 through 23.
- 15       Page 24, line 26, strike "request and obtain" and insert **"file a**
- 16       **petition requesting"**.
- 17       Page 24, line 28, delete ":" and insert **"not later than twenty-four**
- 18       **(24) months after the first date of publication of notice of a**
- 19       **preliminary determination under IC 6-1.1-20-3.1(2), unless the civil**
- 20       **taxing unit demonstrates that a longer period is reasonable in light**

of the civil taxing unit's facts and circumstances. A civil taxing unit must obtain approval from the department of local government finance before the civil taxing unit may:

- (1) incur the bonded indebtedness; or
- (2) enter into the lease."

Page 24, delete lines 29 through 35.

Page 25, line 5, after "unit." insert "A civil taxing unit may petition for judicial review of the final determination of the department of local government finance under this section. The petition must be filed in the tax court not more than forty-five (45) days after the department enters its order under this section."

Page 25, between lines 15 and 16, begin a new paragraph and insert:

"(f) A taxpayer may petition for judicial review of the final determination of the department of local government finance under this section. The petition must be filed in the tax court not more than thirty (30) days after the department enters its order under this section."

Page 32, line 4, delete "request and obtain" and insert "file a petition requesting".

Page 32, line 7, delete ":".

Page 32, line 9, after "agreement," insert "~~bond issue or not later~~ than twenty-four (24) months after the first date of publication of notice of a preliminary determination under IC 6-1.1-20-3.1(2), unless the school corporation demonstrates that a longer period is reasonable in light of the school corporation's facts and circumstances. A school corporation must obtain approval from the department of local government finance before the school corporation may:

- (1) incur the indebtedness;
- (2) enter into the lease agreement; or
- (3) repay the school bus purchase loan."

Page 32, delete lines 10 through 16.

Page 32, line 25, delete "A".

Page 32, delete lines 26 through 30.

Page 32, line 37, after "corporation." insert "A school corporation may petition for judicial review of the final determination of the department of local government finance under this section. The petition must be filed in the tax court not more than forty-five (45)

1 **days after the department enters its order under this section."**

2 Page 33, between lines 7 and 8, begin a new paragraph and insert:

3 **"(f) A taxpayer may petition for judicial review of the final**  
 4 **determination of the department of local government finance**  
 5 **under this section. The petition must be filed in the tax court not**  
 6 **more than thirty (30) days after the department enters its order**  
 7 **under this section."**

8 Page 38, line 5, reset in roman "under IC 4-21.5-5".

9 Page 38, delete lines 8 through 42.

10 Page 39, delete lines 1 through 5.

11 Page 48, line 31, delete ";" and insert ":".

12 Page 49, after line 3, begin a new paragraph and insert:

13 **"SECTION 49. [EFFECTIVE JANUARY 1, 2000**  
 14 **(RETROACTIVE)] (a) This SECTION applies to property that:**

15 **(1) is used for a fraternity for students attending Indiana**  
 16 **University;**

17 **(2) is owned by a nonprofit corporation that was previously**  
 18 **determined by the auditor of the county in which the property**  
 19 **is located to be eligible to receive a property tax exemption**  
 20 **under IC 6-1.1-10-16 or IC 6-1.1-10-24; and**

21 **(3) is not eligible for the property tax exemption under**  
 22 **IC 6-1.1-10-16 or IC 6-1.1-10-24 for property taxes first due**  
 23 **and payable in 2001 or 2002 because the nonprofit**  
 24 **corporation failed to timely file an application under**  
 25 **IC 6-1.1-11-3.5.**

26 **(b) Notwithstanding IC 6-1.1-11-1 and IC 6-1.1-11-3.5, the**  
 27 **auditor of the county in which the property described in subsection**  
 28 **(a) is located shall:**

29 **(1) waive noncompliance with the timely filing requirement**  
 30 **for the exemption application in question; and**

31 **(2) grant the appropriate exemption.**

32 **(c) A property tax exemption granted under this SECTION**  
 33 **applies to:**

34 **(1) property taxes first due and payable in 2001; and**

35 **(2) property taxes first due and payable in 2002.**

36 **(d) This SECTION expires December 31, 2004.**

37 **SECTION 50. An emergency is declared for this act."**

38 **Re-number all SECTIONS consecutively.**

(Reference is to HB 1814 as printed February 19, 2003.)

**and when so amended that said bill do pass.**

Committee Vote: Yeas 11, Nays 0.

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**Borst**

**Chairperson**